

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF TEXAS
EL PASO DIVISION

IN RE: §
THE GATEWAY VENTURES, LLC, § Case No. 21-30071-hcm
Debtor. § Chapter 11
§

**MOTION TO ALLOW FILING OF LATE CLAIM
BY CREDITOR PURSUANT TO 11 U.S.C. §501**

TO THE HONORABLE H. CHRISTOPHER MOTT, U.S. BANKRUPTCY JUDGE:

Comes now Cumming Skidmore Property Tax Service, LLC ("Cumming"), a creditor and party-in-interest herein, and files this, its Motion to Allow Late Claim Pursuant to 11 U.S.C. §501 (the "Motion to Allow Late Claim"), and would respectfully show the Court as follows:

This pleading requests relief that may be adverse to your interests.

If no timely response is filed within 21 days from the date of service, the relief requested herein may be granted without a hearing being held.

A timely filed response is necessary for a hearing to be held.

1. The Debtor initiated this proceeding by filing for relief under Chapter 11 of the Bankruptcy Code on February 2, 2021 in the United States Bankruptcy Court for the Western District of Texas, El Paso Division.

2. Upon investigation, Cumming has discovered that it was not listed as a creditor in the Debtor's Schedules or Creditor Matrix. Cumming only became aware of the Chapter 11 filing after it recently inquired with the undersigned counsel regarding its unpaid invoices for property tax protests for the years 2020 and 2021. Cumming holds an unsecured claim in the amount of \$12,874.65 for those property tax protests for the real property located at 6767 Gateway Blvd. West, El Paso, Texas. Those efforts resulted in substantial tax savings for the Debtor.

3. The Bar Date for filing proofs of claims in this case was set for June 2, 2021.

4. Because Cumming was not listed as a creditor in the Debtor's Schedules or Creditor

Matrix, it did not receive Notice of Commencement of Case, the §341 Meeting, or the Bar Date. As such, Cumming was denied an opportunity to timely file its claim and pursue its bankruptcy remedies.

5. Attached hereto as Exhibit "A" is the Proof of Claim filed by Cumming on July 20, 2021 in this Chapter 11 proceeding.

6. Cumming requests that the Court allow the late Proof of Claim filed in this case.

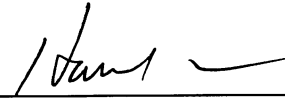
WHEREFORE, PREMISES CONSIDERED, Cumming Skidmore Property Tax Service, LLC, a creditor and party-in-interest herein, respectfully requests that the Court enter an order allowing its claim and for such other relief to which it shall show itself to be justly entitled.

DATED this 20th day of July, 2021.

Respectfully submitted,

GORDON DAVIS JOHNSON & SHANE P.C.

4695 N. Mesa Street
El Paso, Texas 79912
(915) 545-1133
(915) 545-4433 (Fax)


By: 

Harrel L. Davis III
State Bar No. 05567560
hdavis@eplawyers.com
Attorneys for Cumming Skidmore
Property Tax Service, LLC

CERTIFICATE OF SERVICE

I certify that on the 20th day of July, 2021 a true and correct copy of the foregoing has been served via the Court's Electronic Filing System on all parties requesting notice in this proceeding and that copies were sent to the following via hand delivery, email or regular U.S. mail as indicated below:

Jeff Carruth
Weycer, Kaplan, Pulaski & Zuber, P.C.
3030 Matlock Rd., Suite 201
Arlington, TX 76015
jcarruth@wkpz.com
Attorney for the Debtor


Harrel L. Davis

Fill in this information to identify the case:

Debtor 1

The Gateway Ventures, LLC

Debtor 2
(Spouse, if filing)

United States Bankruptcy Court for the:

Western District of Texas

Case number

21-30071-hcm

Official Form 410

Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1:

Identify the Claim

1. Who is the current creditor?

Cumming Skidmore Property Tax Service, LLC

Name of the current creditor (the person or entity to be paid for this claim)

Other names the creditor used with the debtor

2. Has this claim been acquired from someone else?

☒ No

☐ Yes. From whom?

3. Where should notices and payments to the creditor be sent?

Where should notices to the creditor be sent?

Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

Name

5024 Amen Corner

Number Street

El Paso TX 79922

City State ZIP Code

Contact phone 915-584-5099

Contact email

Where should payments to the creditor be sent? (if different)

Name

Number Street

City State ZIP Code

Contact phone

Contact email

Uniform claim identifier for electronic payments in chapter 13 (if you use one):

4. Does this claim amend one already filed?

☒ No

☐ Yes. Claim number on court claims registry (if known)

Filed on MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?

☒ No

☐ Yes. Who made the earlier filing?

EXHIBIT A

Official Form 410

Proof of Claim

page 1

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. **Do you have any number you use to identify the debtor?** ☒ No
☐ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: ____

7. **How much is the claim?** \$ 12,874.65. **Does this amount include interest or other charges?**
☒ No
☐ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. **What is the basis of the claim?** Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.
 Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).
 Limit disclosing information that is entitled to privacy, such as health care information.
Property tax valuation services for 2020 and 2021

9. **Is all or part of the claim secured?** ☒ No
☐ Yes. The claim is secured by a lien on property.
Nature of property:
☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
☐ Motor vehicle
☐ Other. Describe: _____
Basis for perfection: _____
 Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)
Value of property: \$ _____
Amount of the claim that is secured: \$ _____
Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)
Amount necessary to cure any default as of the date of the petition: \$ _____
Annual Interest Rate (when case was filed) _____ %
☐ Fixed
☐ Variable

10. **Is this claim based on a lease?** ☒ No
☐ Yes. **Amount necessary to cure any default as of the date of the petition.** \$ _____

11. **Is this claim subject to a right of setoff?** ☒ No
☐ Yes. Identify the property: _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

☒ No

☐ Yes. Check one:

| | Amount entitled to priority |
|---|-----------------------------|
| <input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). | \$ _____ |
| <input type="checkbox"/> Up to \$3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). | \$ _____ |
| <input type="checkbox"/> Wages, salaries, or commissions (up to \$13,650*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). | \$ _____ |
| <input type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). | \$ _____ |
| <input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). | \$ _____ |
| <input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)() that applies. | \$ _____ |

* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

- ☒ I am the creditor.
- ☐ I am the creditor's attorney or authorized agent.
- ☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
- ☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date

7-20-2021
MM / DD / YYYY

Signature

Print the name of the person who is completing and signing this claim:

Name Richard R. Cumming II

First name Middle name Last name

Title _____

Company Cumming Skidmore Property Tax Service, LLC

Identify the corporate servicer as the company if the authorized agent is a servicer.

Address 5024 Amen Corner

Number Street

El Paso TX 79922

City State ZIP Code

Contact phone 915-584-5099 Email _____

Texas Comptroller of Public Accounts

Form
50-162

Appointment of Agent for Property Tax Matters

This form is for use by a property owner in designating a lessee or other person to act as the owner's agent in property tax matters. You should read all applicable law and rules carefully, including Tax Code Section 1.111 and Comptroller Rule 9.3044. This designation will not take effect until filed with the appropriate appraisal district. Once effective, this designation will be in effect until the earlier of (1) the date of a written revocation filed with the appraisal district by the owner or the owner's designated agent, or (2) the expiration date, if any, designated below.

In some cases, you may want to contact your appraisal district or other local taxing units for free information and/or forms concerning your case before designating an agent.

EL PASO CENTRAL APPRAISAL DISTRICT

Appraisal District Name

Date Received (appraisal district use only)

STEP 1: Owner's Name and Address

THE GATEWAY VENTURES, LLC

Name

1-505-795-3551

Telephone Number (include area code)

780 NORTH RESLER DRIVE, SUITE B

Address

EL PASO, TX 79912

City, State, Zip Code

STEP 2: Identify the Property for Which Authority is Granted. Identify all property for which you are granting the agent authority and unless granting authority for all property listed for you, provide at least one of the property identifiers listed below (appraisal district account number, physical or situs address, or legal description). A chief appraiser may, if necessary to identify the property, request additional information. In lieu of listing property below, you may attach a list of all property to which this appointment applies, denoting the total number of additional pages attached in the lower right-hand corner below.

(Check One)

☐ all property listed for me at the above address

☒ property(ies) listed below:

292278

Appraisal District Account Number

6767 GATEWAY BLVD WEST

Physical or Situs Address of Property

2 ASCARATE

TR 4-H (17.3182 AC)

Legal Description

Appraisal District Account Number

Physical or Situs Address of Property

Legal Description

Appraisal District Account Number

Physical or Situs Address of Property

Legal Description

Appraisal District Account Number

Physical or Situs Address of Property

Legal Description

If you have additional property for which authority is granted, attach additional sheets providing the appraisal district account number, physical or situs address, or legal description for each property.

Identify here the number of additional sheets attached:

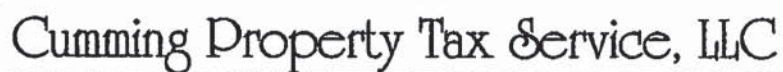
The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, appraisal districts and appraisal review boards.

For more information, visit our website:
comptroller.texas.gov/taxes/property-tax
50-162 • 12-16/13

STEP 4: Specify the Agent's Authority

STEP 6: Identification, Signature, and Date

50-162 • 12-16/13



INVOICE

Mr. MICHAEL DIXSON

Invoice Number

1003

July 18, 2020

Billing Amount

-\$13,591.63

25% OF \$94,366.53

\$23,591.63

Invoice Total

\$10,000.00

CUMMING SKIDMORE PROPERTY TAX SERVICES, LLC TACD #189
 5024 AMEN CORNER DRIVE
 EL PASO, TX 79922-2047
 Phone 915-584-5099 Fax 915-549-9067

THE GATEWAY
 2020
 7/18/2020 Valuation and Tax Comparison

| Folder THE GATEWAY | | | | | | | | |
|--------------------------------|------------|------------|-----------|---|-----------|------------|------------|-----------|
| GEO A765999002E0439 | | PID 292278 | | NOTES ZONING CHANGED FROM M1 TO C4 SUMMER 2019 DOT \$9,430,000 04-30-19 EL PASO TIMES ARTICLE \$11M IN CAD EVIDENCE | | | | |
| ADDRESS 6767 GATEWAY BLVD WEST | | | | | | | | |
| Notice Received Protested | Valuations | | | | Taxes | | | |
| | Prior | Proposed | Final | Savings | Prior | Proposed | Final | Savings |
| | 2,043,259 | 12,575,528 | 9,505,262 | 3,070,266 | 62,800.83 | 386,516.65 | 292,150.12 | 94,366.53 |
| Folder Totals | | | | | | | | |
| | 2,043,259 | 12,575,528 | 9,505,262 | 3,070,266 | 62,800.83 | 386,516.65 | 292,150.12 | 94,366.53 |



INVOICE

July 16, 2021

\$2,874.65

CUMMING SKIDMORE PROPERTY TAX SERVICES, LLC TACD #189
5024 AMEN CORNER DRIVE
EL PASO, TX 79922-2047
Phone 915-584-5099 Fax 915-549-9067

THE GATEWAY

2021

7/16/2021

Valuation and Tax Comparison

| Folder THE GATEWAY | | | | | | | | |
|------------------------------|------------------------|-----------|-----------|---------|---|------------|------------|-----------|
| GEO | A765999002E0439 | PID | 292278 | NOTES | ZONING CHANGED FROM M1 TO C4 SUMMER 2019 DOT \$9,430,000 04-30-19 EL PASO TIMES ARTICLE \$11M IN CAD EVIDENCE | | | |
| ADDRESS | 6767 GATEWAY BLVD WEST | | | | | | | |
| Notice Received Protested | Valuations | | | | Taxes | | | |
| | Prior | Proposed | Final | Savings | Prior | Proposed | Final | Savings |
| | 9,505,262 | 9,505,262 | 9,136,983 | 368,279 | 296,778.42 | 296,778.42 | 285,279.82 | 11,498.60 |
| Folder Totals | 9,505,262 | 9,505,262 | 9,136,983 | 368,279 | 296,778.42 | 296,778.42 | 285,279.82 | 11,498.60 |